

112TH CONGRESS  
2D SESSION

# H. R. 3998

To amend the Internal Revenue Code of 1986 to extend the deduction for certain expenses of elementary and secondary school teachers.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 9, 2012

Mr. BARROW introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for certain expenses of elementary and secondary school teachers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. CERTAIN EXPENSES OF ELEMENTARY AND SEC-**  
4       **ONDARY SCHOOL TEACHERS.**

5       (a) INCREASE IN DEDUCTIBLE AMOUNT.—Subpara-  
6       graph (D) of section 62(a)(2) of the Internal Revenue  
7       Code of 1986 (relating to certain expenses of elementary  
8       and secondary school teachers) is amended by striking  
9       “\$250” and inserting “\$500”.

1       (b) EXTENSION.—Subparagraph (D) of section  
2 62(a)(2) of such Code is amended by striking “during  
3 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010,  
4 or 2011” and inserting “after December 31, 2001, and  
5 before January 1, 2014”.

6       (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2011.

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